

**Maine Revised Statutes**  
**Title 36: TAXATION**  
**Chapter 714: MAHOGANY QUAHOG TAX**  
**(HEADING: PL 1987, c. 513, §10 (new))**

**§4715. DEALER REPORTS OF PURCHASES AND PAYMENT OF TAXES**

Every dealer shall keep, as a part of its permanent records, a record of all mahogany quahogs purchased at point of first sale. These records must be open for inspection by the State Tax Assessor at all times. On or before the last day of each month, every dealer shall file a return with the assessor on a form furnished by the assessor stating the number of bushels of mahogany quahogs purchased by the dealer during the preceding calendar month. At the same time, the dealer shall pay to the assessor a tax of \$1.20 per bushel on all mahogany quahogs purchased by the dealer during the preceding calendar month. A dealer whose annual tax liability under this chapter does not exceed \$1,000 may file an annual return with payment on or before January 31st covering the prior calendar year. If the assessor determines that additional tax is due or that an overpayment of tax has been made, assessments or refunds must be made by the assessor to the dealer. [2009, c. 361, §36 (AFF); 2009, c. 361, §27 (RPR).]

**SECTION HISTORY**

1987, c. 513, §10 (NEW). 1991, c. 376, §61 (AMD). 2009, c. 361, §36 (AFF). 2009, c. 361, §27 (RPR).

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